

RECORDATION NO. 17978-I FILED

DEC 22 '06 1:00 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

December 22, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of December 22, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Assignment and Assumption Agreement previously filed with the Board under Recordation Number 17978-C.

The names and addresses of the parties to the enclosed document are:

Assignor: Sonoma Trust III
by Wilmington Trust Company, not in its individual
capacity but solely as Trustee
Rodney Square North
1100 North Market Street
Wilmington, DE 19801-0001

Assignee: The CIT Group/Equipment Financing, Inc.
1211 Avenue of the Americas, 20th Floor
New York, NY 10036

Mr. Vernon A. Williams
December 22, 2006
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A description of the railroad equipment covered by the enclosed document
is:

30 railcars: FLIX 9001 – FLIX 9030.

A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This Memorandum of Assignment and Assumption Agreement ("Memorandum") made and entered into as of December ~~22~~ 2006 by and between Sonoma Trust II, as assignor ("Assignor"), and The CIT Group/Equipment Financing, Inc., as assignee ("Assignee").

WITNESSETH:

1. Assignor and Assignee have entered into an Assignment and Assumption Agreement dated as of the date hereof (the "Agreement"), pursuant to which Assignor agreed to sell and assign, and Assignee agreed to purchase from Assignor, Assignor's rights, liabilities, obligations, title and interest in and to certain equipment leases and the items of equipment leased thereunder.

2. Pursuant to the Agreement, Assignor has agreed to assign to Assignee, and Assignee has agreed to assume, Assignor's rights and obligations under that certain Lease Schedule No. 801 dated as of October 14, 1992 of Farmland Foods, Inc. (f/k/a Farmland Industries, Inc.) (the "Lessee") (the "Lease Schedule"). A description of the lease relating to the railroad equipment and the Lease Schedule is set forth in Exhibit A hereto (the "Lease"). The railroad equipment is described in Exhibit B hereto (the "Equipment").

3. The parties hereto wish to show for public record, through this Memorandum, the existence of the Agreement and their respective interests therein. Accordingly, the parties have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that all parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment and Assumption Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above.

SONOMA TRUST III

By: WILMINGTON TRUST COMPANY,
not in its individual capacity, but solely as
Trustee for Sonoma Trust III

By: Jose Paredes
Name: Assistant Vice President
Title: _____

STATE OF DELAWARE)
) ss:
COUNTY OF NEW CASTLE)

The foregoing Memorandum of Assignment and Assumption Agreement was acknowledged before me, the undersigned Notary Public this 19 day of December, 2006 by Jose Paredes, as A.V.P. of Wilmington Trust Company, not in its individual capacity, but solely as Trustee for of Sonoma Trust III, on behalf of the corporation.

Kimberly E. Faulhaber
Notary Public

My commission expires: KIMBERLY ELIZABETH FAULHABER
Notary Public - State of Delaware
My Comm. Expires April 9, 2007

THE CIT GROUP/EQUIPMENT FINANCING,
INC.

By: Nancy A. Nardella
Name: Nancy A. Nardella
Title: Vice President

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

The foregoing Memorandum of Assignment and Assumption Agreement was acknowledged before me, the undersigned Notary Public this 22nd day of December, 2006, by Nancy A. Nardella, as a Vice President of THE CIT GROUP/EQUIPMENT FINANCING INC., on behalf of the corporation.

My commission expires:

NOTARY PUBLIC STATE OF NEW YORK
My Comm. Expires Sept. 2, 2010

Barbara J. Jans
Notary Public

EXHIBIT A

to

MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT

LEASE

Master Equipment Lease Agreement No. 1801323 dated as of October 14, 1992 between
EntreCap Financial LLC (successor by conversion to EntreCap Financial Corporation, f/k/a
Pitney Bowes Credit Corporation), and Farmland Foods, Inc. (f/k/a Farmland Industries, Inc.)

Lease Schedule No. 801 dated as of October 14, 1992

EXHIBIT B
to

MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT

EQUIPMENT

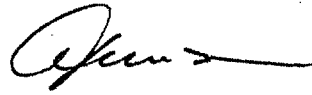
Quantity	Description	Original Car Mark and Number	Current Car Mark and Number
30	ACF Dot 111A100W1 25,320 gallon tank cars	FLIX 9001 through 9030, inclusive	FLFX 9001 through 9030, inclusive

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12/22/06



Robert W. Alvord